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Report on the Administration of the Salt Department of the Bombay Presidency (excluding Sind and Aden)

For the year 1926-27

(With Appendices)

CALCUTTA: GOVERNMENT OF INDIA
CENTRAL PUBLICATION BRANCH
1927

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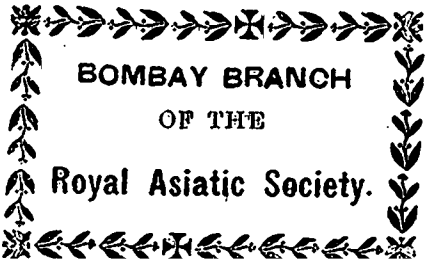

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No. 46-7.

FROM

R. L. SINCLAIR, ESQ.,

Collector of Salt Revenue, Bombay;

TO

THE SECRETARY,

Central Board of Revenue, Simla.

Poona, 2nd August 1927.

SIR,

I have the honour to submit the Annual Report on the administration of the Bombay Salt Department for the year 1926-27.

2. **Personnel of the Department.**—Mr. G. L. MacGregor, I.C.S., was in charge of the Department from the 1st April to 21st May 1926 and thereafter I held charge of the Department upto the end of the year.

3. **The Supervising Staff.**—The supervising gazetted staff remained unchanged, consisting of 5 Assistant Collectors, 1 Chief Account Officer and 1 Superintendent of Lights.

4. **Changes in the Department.**—The only important changes during the year were :—

(1) Change in the designation "Superintendent of Salt Revenue" into "Assistant Collector of Salt Revenue", as it used to be before the amalgamation of the Salt and Excise Departments.

(2) Revision of pay of the appointment of the Customs Manager, Castle-Rock from Rs. 220—10—300 to Rs. 400—20—500.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1925-26 being given for comparison :—

——	1925-26.	1926-27.	Increase.	Decrease.
1. Number of supervising officers.	7	7	...	...
2. Number of subordinate establishment	5,179	5,179	...	...
3. Number of Talukas . .	31	31	...	...
4. Number of salt-works . .	420	419	...	1
5. Number of maunds of salt excised and imported by sea and land on payment of duty	1,07,38,844	1,16,91,616	9,52,772	...
6. Number of maunds of salt delivered free and at nominal rate of duty . . .	7,09,284	7,63,957	54,673	...
7. Number of maunds of salt excised, imported or delivered free or at nominal rate .	1,14,48,128	1,24,55,573	10,07,445	...
8. Total Revenue . . .	1,44,65,561	1,52,37,036	7,71,475	...
9. Number of offences enquired into	43	79	36	...

6. **Financial Results.**—The financial results of the last year's administration compared with those of the previous year are exhibited below :—

Year.	Gross receipts.	Expenditure.		Refunds.	Total expenditure and refunds. (Cols. 3A, 3B, 4.)	Net receipts (Col. 2— Col. 4.)	Percentage charges on net receipts (Cols. 3B to Col. 6.)
		Manufacture charges.	Supervision charges.				
1	2	3A	3B	4	5	6	7
							Rs. A. P.
1922-23 . .	1,46,10,523	8,24,424	26,06,630	30,41,037	64,64,291	1,15,67,486	22 8 6
1923-24 . .	2,10,40,558	9,15,687	22,44,041	2,04,777	34,78,505	2,14,31,761	10 15 0
1924-25 . .	1,67,36,805	7,50,748	23,90,050	1,83,816	33,24,614	1,65,52,939	14 7 0
1925-26 . .	1,46,08,606	3,83,85[illegible]	25,94,943	1,43,045	31,21,837	1,44,65,561	17 15 1
1926-27 . .	1,53,61,919	3,74,49	25,34,130	1,"4,883	30,33,413	1,52,37,036	16 10 1

The percentage charges on the gross receipts during the year under report show some decrease due partly to increased receipts and partly to a reduction in the expenditure of the Department.

7. **Salt, General Sources of supply.**—The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified as follows :—

(1) Baragra or Rann Salt made from brine wells on the edge of the Lesser Rann of Cutch in the salt-works at Kharaghoda and Udu, six miles apart, and jointly named the Pritchard salt-works. These are Government property and worked departmentally.

(2) Sea salt made within the Presidency. The factories at Dharasna and Chharwada at the Southern end of the Gujarat Coast near Bulsar are both Government property and worked departmentally. The other salt works, with three exceptions, are grouped within a radius of 30 miles of Bombay City. Those which are Government property are leased to private individuals for working; the others are owned as well as worked privately.

(3) Imported salt, mostly from sea salt-works in Goa territory.

Appendix F indicates the relative importance of these three sources of supply to the Presidency.

Salt is issued at the nominal duty of a pice per maund (to cover cost of establishment only) to "Foreign Malabar", *i.e.*, to the States of Travancore and Cochin; and free of all duty in limited quantities for domestic consumption to the States of Cambay and Radhanpur and the Estates of Patri and Jhinjuvada on the Northern Frontier; also occasionally in replacement of duty-paid salt proved to have been lost at sea before passing the Preventive Station. Under the agreement with the Janjira State, it receives salt free of duty at the rate of 12 lbs. per head of population.

Baragra salt.

8. **Produce.**—The produce and sales of Baragra salt during the last two manufacturing seasons are given in Appendix A. The quantity in stock on 1st July 1926 was 63·13 lakhs maunds compared with 74·5 lakhs of maunds on the same date in the previous year. The following table gives details of the manufacture of salt at the Pritchard Salt Works during the last two seasons :—

Salt-works.	Season.	Number of pans worked.	Total crop.	Average yield per pan.	Maximum yield per pan.
			Mds.	Mds.	Mds.
Kharaghoda (including the new extension)	1925-26	207	9,81,549	4,741	7,640
	1926-27	207	8,56,340	4,136	6,561
Udu	1925-26	93	5,25,161	5,646	7,905
	1926-27	91	3,88,236	4,266	6,755
Total	1925-26	300	15,06,710	5,022	7,905
	1926-27	298	12,44,576	4,176	6,755

The production of salt continued to be restricted owing to large stocks in balance. Salt was produced in 298 pans which were most favourably situated as regards brine supply.

In the Kharaghoda agar brine was let into the first pan on 12th November and into the last pan on 24th December 1926. In the Udu agar the earliest and the latest dates were 12th November and 26th December, respectively. The first pan was cleared on 19th March and the last on 12th April 1927 in the Kharaghoda agar, the corresponding dates in the Udu agar were 21st March and 12th April 1927, respectively. The manufacturing season thus extended as a whole from 12th November 1926 to 12th April 1927, compared with a total period of from 20th October 1925 to 6th April in the previous year.

The duration of the manufacturing season was thus shorter than the previous one by 17 days while the number of pans worked were decreased by 2. The produce also shows a decrease of 2·62 lakhs of maunds below that of the season of 1925-26. It was intended to restrict the produce during the season to 15 lakhs of maunds in order to exhaust the accumulated stock. The actual outturn was even less than this quantity. The reasons for this were—

(i) due to the unusually heavy monsoon of 1926 it was not possible to start the manufacturing operation in October as usual, the salt-works being under water;

(ii) the untimely rain-fall in February further retarded the formation of crystals, and

(iii) owing to special precautions taken this year only large grained and mature salt of good quality was taken to the stores and the rest rejected.

The salt stored this year is better in quality than that produced during the past few years, and was upto standard.

9. **Storage.**—Storage commenced on 14th April 1927 and ended on the 29th idem, 12·44 lakhs of maunds of salt having been brought into store in 16 days compared with 15·06 lakhs of maunds in 19 days in 1926. The average quantity of salt stored per day this season was 77,796 maunds against 79,300 maunds during the previous season. There being sufficient space all salt was stored, as during the previous year, in the closed and open over-head stores, obviating the need for making a heap by manual labour. As usual 65,651 maunds of newly manufactured salt were issued to traders without being stored, during the storage operations against 1,94,062 maunds so issued last year. The decrease is due to the fact that salt continued to be issued simultaneously from the 1911 heap which was opened before the commencement of the

storage and stoppage of issues from which was not deemed advisable until the heap was cleared. The Railway authorities duly supplied the required number of engines and trucks. The total quantity of salt in the stores on 30th June 1927 was estimated at 38,20,358 maunds exclusive of 18,31,759 maunds stored at Kuda.

The cost of storage slightly increased from Rs. 387 per lakh of maunds of salt in 1925-26 to Rs. 402 in the year under report. The increase is trifling and needs no comment.

The average load of a wagon this year was maintained at 189 maunds against 192 maunds during the previous year. This difference is due to the fact that a whole rake of 18 wagons from each of the salt-works, Kharaghoda and Udoo, was weighed in toto each day during the period of storage, which gave more accurate results. The quantity stored each day was also based on the daily average of the rake weighed, instead of on one average for the whole storage period as it used to be done formerly.

10. **Sales.**—The issues on payment of full duty during the financial year 1926-27 amounted to 25,06,457 maunds against 23,56,870 maunds in 1925-26, and 30,99,684 maunds in 1924-25. The figures of 1926-27 showed an improvement over the previous year's figure. The sales, however, were still below normal.

If the figures of sales for the manufacturing season—July to June—are compared, those for the current season show a slight decrease from 25·67 lakhs maunds for the season of 1925-26 to 24·9 lakhs maunds for the current season—vide Appendix A.

No refund of duty and cost price in respect of indents received was granted during the year, as in the preceding year. Indents for 1,10,610 maunds were awaiting compliance on 31st March 1927 against 1,14,300 maunds on the same date last year.

In the Government of India, Finance Department (Central Revenues) Notification Salt, No. 12, dated the 30th April 1927, the issue price of Baragra salt from Kharaghoda was reduced, with effect from 6th May 1927, from four annas three pies, to four annas per maund, with a view to reduce the stock of salt in hand at Kharaghoda.

11. The manner in which issues of Baragra salt were distributed during the financial year is shown in Appendix B. The amount of salt removed to places beyond the Presidency was 70·7 per cent. of the total issues as compared with 69·6 per cent. in 1925-26. The removals to places both outside the Presidency and within the Presidency as a whole showed some increase.

12. **Through Booking system.**—For payment of duty and cost price of salt, traders availed themselves of 24 treasuries as against 25 treasuries during the last year.

The following statement shows how the different systems of payment of duty and cost price for Baragra salt have worked during the year compared with the previous year :—

Name of places at which duty and cost price were collected.	1925-26.	1926-27.
	Mds.	Mds.
Headquarters office, Bombay, Main Salt Stores, Kharaghoda and Broach Custom House	5,70,748	6,84,540
Treasuries beyond the Presidency (including the figures of Ahmedabad Treasury within the Presidency) . . .	10,74,720	9,59,130
Stations on the G. I. P. Railway	...	...
Total .	16,45,468	16,43,670

13. **Loss and Wastage.**—The quantity of salt written off as loss and wastage in the open stores was 8,89,047 maunds and 3,77,194 maunds in the heaps or 12,66,241 maunds in all. The reasons which necessitated the writing off of this large quantity as wastage are as under :—

The measures taken to increase the output of Baragra salt, in consequence of shortage of salt during the period of War, coupled with the subsequent falling off in the issues, resulted in the accumulation of large stocks of salt. Salt had to be stored in open stores and in heaps. The wastage that occurred therein every monsoon was not written off each year, except in the year 1924-25. During the last season a heap of 1911 season was opened for issue. The accounts showed the contents to be 4,43,047 maunds whereas on actual issues the contents were found to be 2,90,225 maunds, showing a wastage of 1,52,822 maunds during the last 15 years that the heap stood. Owing to the large wastage found in the 1911 heap it was considered advisable to remeasure and estimate the contents of the open stores as well as the remaining four open heaps, with the result that the above loss and wastage had to be written off in order to have a more correct estimate of the balance of salt in hand.

14. **Stocks at the end of the year.**—The quantity of Baragra salt in hand at Kharaghoda at the close of the manufacturing season was 38·2 lakhs of maunds (exclusive of 18·31 lakhs maunds at Kuda), compared with 63·13 lakhs of maunds at the end of the previous season. The reduction in stock is attributable to two causes, viz., reduced manufacture in order to dispose of the large stocks in hand and the writing off of the above loss and wastage aggregating 12·66 maunds. The stock at Kharaghoda and Kuda is still more than the equivalent of two years' issues.

15. **Cost price paid and advances made to the agarias.**—Six hundred and twenty-seven agarias were paid Rs. 1,75,018-3-6 at 2¼ annas per maund on 12,44,574 maunds of salt produced during the season. This works out at Rs. 279 per head as against Rs. 327 paid last year and Rs. 275 in the preceding year.

Under the Government of India, Finance Department (Central Revenues) letter C. No. 644 (3)/Salt/26, dated the 27th April 1927, the wages to be paid to the agarias have been reduced from two annas three pies per maund, to two annas, with effect from the season of 1928, in order to reduce the cost of manufacture of salt at Kharaghoda.

The total amount advanced to the agarias as Tagai was Rs. 3,465 during the year as against Rs. 2,065 during the previous year.

The following expenditure was incurred on the well-being of the agarias at the Pritchard Salt Works, Kharaghoda, during the year under report :—

Details.	Amount spent. Rs.	A.	P.
1. Maintenance of Khan Bahadur Ghulam Yasin School . .	427	1	0
2. Assistance to Agarias in clearing the pans and heaping by the side of the rail	850	0	0
3. Repairs to Agaria line	362	0	0
4. Lighting charges in Agaria Lines	151	9	0
Total .	1,790	10	0

16. **Kharaghoda New village.**—The rain-fall at Kharaghoda during the year 1926 measured 31·27 inches against 14·77 inches in 1925.

The population of the Government village at Kharaghoda was 3,559 against 3,267 in the previous year. The number of births was 108 or 30·34 per mille against 84 or 25·71 per mille in the preceding year. The number of deaths was 126 or 35·4 per mille against 96 or 29·38 per mille in 1925-26.

The number of patients treated at the dispensary was 5,582 against 4,688 in the previous year. The number of patients treated for malaria was 1,611 against 1,259 during 1925-26.

Kuda salt.

17. 3,93,204 maunds of Kuda salt were taken over at the end of this year's manufacturing season in accordance with the agreement with the Dhrangadhra State.

The total quantity of salt taken over and stored at Kuda (inclusive of the three previous years' stocks) amounts to 18,31,759 maunds.

No sales have been effected yet. It has, however, been decided to issue Kuda salt to metre gauge destinations with effect from 1st November 1927, at 3½ annas per maund.

Sea salt.

18. **Produce.**—Both the Dharasna and Chharvada Government sea salt-works were worked during the season. Some success was achieved by the Chharvada agarias in producing light salt required for Khandesh market and when the season reopens the removals to Khandesh are expected to go up.

All the pans in Dharasna and Chharwada salt-works, except 10 in the latter salt-work, were worked during the year. The production in the Dharasna salt-work was 2·63 lakhs of maunds during the year under report compared with 2·87 lakhs of maunds in 1925-26. In the Chharvada salt-works the output was increased from 1·10 lakhs of maunds to 1·87 lakhs, due to a change in the method of production of light and ordinary salt. The Dharasna and Chharwada salt-works on the whole produced 4·5 lakhs of maunds against 3·97 maunds produced last year.

The Konkan salt-works including those at Shiroda and Sanikatta produced 92·82 lakhs of maunds of salt against 99·57 lakhs maunds during the previous season, or a decrease of 6·75 lakhs of maunds. The decrease was not due to a bad season but to trade depression. There were large stocks of salt at the commencement of the season and the market prices were very low. On the other hand the manufacturers of salt would not agree to a deduction in their wages. The owners of salt-works therefore were obliged to engage a smaller number of salt manufacturers and to restrict the produce. The restricted manufacture had not however had any effect on the market prices throughout the season.

The lessees of the Bhandup salt-works were unable to make any further progress in the development of the salt-works due to financial stringency and lack of demand for salt.

1,550 patients were treated at the departmental dispensary at Bhandup against 608 during the previous year. Of the former number, 467 persons were from the Bhandup village as the dispensary was opened to the public of Bhandup village from 1st June 1926 on receipt of a donation from the District Local Board, Thana.

19. **Sales.**—The sales at the sea salt-works (except those at Dharasna and Chharvada) during the financial year 1926-27 were 91,68,898 maunds against 83,49,287 maunds in the preceding year, or an increase of 8,19,611 maunds. As reported last year, the fair season of 1926 having been protracted due to the late setting in of the rains, there were larger issues during May and June last year. Another reason for an increase in sales was the permission granted by the Government of India to allow shipments of salt to Calcutta *ex bond* under the Bombay Salt Transport Rules 1926, the benefits of which were availed of by the traders.

If the sales of the seasonal year are compared they do not show any appreciable difference, the removals during the season 1926-27 having been 90,20,892 maunds against 89,09,239 maunds during the preceding year.

At the Dharasna and Chharvada salt-works 4·09 lakhs of maunds of salt were sold during the financial year under report against 4·08 lakhs during the previous year. The increase was small and calls for no remarks. The figures of sales according to the seasonal year were 4·34 lakhs and 4·32 lakhs respectively.

Appendix C shows the distribution of sea salt. More than two-thirds of the salt was removed to places beyond the Presidency. Removals to all the chief places beyond the Presidency where sea salt is consumed showed an increase, except those to "Foreign Malabar" (Cochin and Travancore States) and Mysore, which showed decrease of 72,186 and 32,914 maunds respectively, due to ordinary trade fluctuations. There was a noticeable increase in the removals to Central Provinces (2,61,578 maunds); Nizam's Territory (1,12,886 maunds); and British Malabar (3,96,444 maunds) due probably to the very low selling prices prevailing throughout the year. The traders were anxious to get rid of stocks of salt at any price even below cost price. The removals to Calcutta showed an increase of 2,32,560 maunds. The increase was the direct outcome of the concessions granted by the Salt Transport Rules, 1926, under which removals *ex bond* are allowed, duty being payable at the other end—Calcutta—on removals from 'golas'. The Bombay traders in Calcutta salt have thus been placed on a footing of equality with the overseas importers and those from the Madras Presidency. One more big trader has joined the ranks of the three large traders in Calcutta salt on the introduction of the new Rules.

During the financial year 76 per cent. of the salt produced in the salt-works near Bombay was exported to places outside the Presidency as against 72 per cent. during the previous year.

20. **Loss and wastage.**—The loss and wastage returned at Dharasna and Chharvada were 6,533 maunds against 7,347 maunds during the preceding year. The loss and wastage at the other sea salt-works were 6,04,814 maunds against 5,04,543 maunds in the preceding year. Three reasons contributed towards the above figure of loss and they were more or less in equal proportion, viz. :—

(i) flood and rain,

(ii) destruction of unsaleable salt for strengthening the brine, and

(iii) overestimation of the contents of heaps.

21. **Stocks at the close of the season.**—The balance of salt in the sea salt-works including Dharasna and Chharvada on 30th

June this year was 56 lakhs of maunds against 59·34 lakhs on the same date last year. The stock is quite sufficient to meet the demand until the new stock comes on the market during the ensuing season.

22. **Cost price of salt.**—The cost price of salt at the sea salt-works as declared by the shilotries in the applications for permits for the removal of salt ranged from 3 pies to 8 annas per maund compared with 3 pies to 9 annas during the previous year. These prices are unreliable. The prevailing selling prices of salt removed to above ghat places from Bhayandar, Dadar, Thana and Bhandup Preventive Stations varied from four annas to seven annas per maund against six to 10 annas per maund reported last year (the prices were inclusive of cost of handling and freight from the salt-works to the Preventive Stations).

Imported Salt.

23. **Quantity and distribution of imported salt.**—The quantity and distribution of salt imported into the Presidency proper are given in Appendix D.

The quantity of Goa salt imported during the year was 3,52,346 maunds against 3,25,064 maunds in the previous year, or an increase of 27,282 maunds, due to a good salt season in Goa.

Issues for consumption.

24. **Issues of salt for consumption in the Presidency.**—The total quantity of salt issued and imported for consumption in the Presidency proper is shown in the subjoined table :—

Name of Province.	Year.	Quantity.	Population.	Average per head.
		Maunds.		Lbs.
Gujarat	1925-26	11,07,049	68,40,085	13·32
	1926-27	10,95,142		13·17
Konkan, Deccan and Southern Maratha Country	1925-26	25,88,666	1,54,79,188	13·76
	1926-27	24,84,699		13·21
Total	1925-26	36,95,715	2,23,19,273	13·63
	1926-27	35,79,841		13·20

The per capita issues for consumption in the Presidency proper have slightly decreased.

25. **Market prices.**—The average market price of salt in each District in the Presidency proper is recorded in Appendix G.

The variations in the market prices during the year under report as compared with those for the previous year are too trivial to need any comments. The prices have now stabilized to their minimum.

Revenue and Expenditure.

26. The receipts and expenditure of the Salt Department for the year compared with the figures for the preceding year are shown in detail in Appendix H. An explanation of the variations noticeable in the chief items on both sides of the accounts is given below.

27. **Items of decrease in revenue.**—The only items of revenue which show a decrease are—

(1) proceeds of sale of Government salt—Baragra salt (Rs. 18,604),

(2) farms of Government salt-works (Rs. 7,578),

(3) other salt—cost price of salt supplied to fish curers (Rs. 10,939), and

(4) excise duty at nominal rates (Rs. 1,373).

The decrease under item (1) was due partly to the issue of 1921 salt and the refuse sifted salt at reduced rates of selling price and partly to a reduction in the issues of salt to Agency depôts, some merchants having indented for salt direct from the Main Stores, whereby receipts on account of Railway freight (which is included in the issue price at the Agency depôts) were reduced. Item (2) shows a reduction due to the disposal of the Government salt-works at Bassein at a lower rental than during the previous years, owing to the prevailing slump in the market price of salt. An unfavourable fishing season was responsible for a decrease under item (3). Lesser removals of salt to Travancore and Cochin States account for the reduction under item (4).

28. **Items of increase in revenue.**—The main items that show a substantial increase of revenue are

(1) Import duty by land (Rs. 34,098),

(2) Government rent at Maundage rate (Rs. 12,320),

(3) Excise duty on permits issued (Rs. 6,62,323),

(4) Fees for overtime work (Rs. 2,159), and

(5) Other items (Rs. 76,598).

Larger imports of salt from Goa account for increase under item (1); as also larger sales of salt have contributed towards an increase under items (2), (3) and (4). Item (5)—Other items—shows an abnormal increase due to the recovery from—

(i) the owners of the Bhandup salt lands the amount of additional compensation of Rs. 68,000 awarded by the Lower Court, according to the decrees passed on appeal by the High Court of Bombay,

(ii) the Pioneer Magnesia Works on account of Royalty on bitterns for 1925-26 amounting to Rs. 7,318, after a lapse of two years during which the Company made no profit, and

(iii) a defaulting building contractor, amounting to Rs. 2,276.

29. **Items of increase in expenditure.**—The items showing increased expenditure are—

(1) Travelling allowance (Rs. 5,092);

(2) Local allowance (Rs. 2,831);

(3) Rates and taxes (Rs. 3,148); and

(4) Supply of medicines (Rs. 1,999).

Item (1) shows an increase due to removal of restrictions on the touring of officers. The increase under item (2) is due to vacancies among the menials in localities where they receive local allowance, having been filled up. The increase in the rates of water tax by the Bombay Municipality, the introduction of piped water supply in Trombay Taluka and the supply of water by means of tank wagons to the establishment at Mira Preventive Station have contributed to an increase in expenditure under item (3). The correct classification of expenditure on account of cost of supply of medicines to the Kharaghoda dispensary and the contribution made to the M. and S. M. Railway for medical aid rendered to the establishment stationed at Castle-Rock and the neighbouring Goa Frontier Beats have resulted in an increase under item (4). There was a corresponding decrease in expenditure under " Office expenses and Miscellaneous " to which head Kharaghoda Dispensary charges used to be debited.

30. **Items of decrease in expenditure.**—The small increase in expenditure noted above was more than counterbalanced by a large saving in expenditure chiefly under the following heads :—

Pay of supervising staff showed a decrease (Rs. 17,665) due partly to Mr. MacGregor's absence at first on deputation under the Bombay Government and afterwards on leave, and partly to the absence on leave of two of the Assistant Collectors. Pay of subordinate staff

showed a saving (Rs. 20,126) due mainly to vacancies among menials. The grant of arrears of ' Compensatory allowance ' during 1925-26 having resulted in an increased expenditure, the figure of "House rent allowance " shows a reduction during the year under report compared to the figure of the previous year. Detection of fewer important cases during the year, of infringement of the provisions of Sea and Land Customs laws resulted in a decrease of expenditure under " Rewards " (Rs. 2,704). Departmental execution of certain items of repairs to boats and barges resulted in a saving in expenditure under " Boat Stores and Repairs " (Rs. 1,304). The practice of supply of clothing to menials according to actual requirements instead of periodical renewal, as a measure of economy resulted in reduced expenditure under " Clothing " charges (Rs. 10,292). Partly due to less production of Baragra salt during the year compared with the production during the previous season and, partly to a falling off in the issues of salt to Agency depôts, the expenditure under " Salt purchase and Freight—Baragra salt " showed a reduction (Rs. 16,111); so also the expenditure under " Salt Purchase and Freight—Fish Curing Yards, etc.", which showed a reduction of Rs. 8,967 due to lesser issues of salt from the Yards owing to a poor fishing season.

Miscellaneous.

31. The number of fish-curing yards at which business was transacted during the year under report remained unchanged, viz., 33.

32. Appendix J shows in detail the transactions at all the yards during the year contrasted with those in the previous year. The total quantity of fish brought to be cured was 1,87,415 maunds against 2,26,351 maunds or a decrease of 38,936 maunds, over and above the decrease of 79,684 maunds reported last year. The decrease occurred at the Yards situated both in the Ratnagiri and Kanara Districts, 1,29,179 maunds as against 1,55,567 maunds of fish in the preceding year having been brought to be cured at the Yards in the former District and 58,236 maunds as against 70,784 maunds in the previous year at those in the latter District.

The principal kinds of shoaling fish such as sardines, mackeral, ' Gol ' and ' Shengala ' on which the condition of the season depends were scarce during the last fishing season, which fact accounts for smaller catches of fish brought to be cured.

The financial results of the working of the Yards in both the Districts showed a net loss of Rs. 12,591 in consequence of a very unfavourable fishing season. The loss was in addition to that of Rs. 9,117 reported last year. Steps are being taken in accordance with the concluding portion of para. 180 of the Indian Taxation Enquiry Committee's Report, to prevent the recurrence of such loss which falls on the Central Government in excess of the actual duty remitted.

The issue price of salt at the Yards continued at 14 annas per maund upto the end of November 1926 and thereafter it was reduced to annas 13 per maund as the contract rates for the supply of salt to the Yards were more favourable during the year under report than what they were during the previous year and allowed the margin of reduction.

33. Some fishermen of Ratnagiri, Jaitapur, Mallukurwa and Manki availed themselves of the concession of taking salt out to sea for preserving their catches. The quantity issued for this purpose was 1,873 maunds as against 1,639 maunds during the previous year.

At the Majali Yard the Moplas cured fish in barrels by the ' tamarind ' process in vogue in Malabar and used 138 maunds of salt for the purpose of curing 414 maunds of fish, the ratio of salt to fish being 1·3.

34. The details of offences under the Salt laws during the year in each of the Divisions have been given in Appendix K. The number of cases in the Northern Division was 9 against 5 in the preceding year. In the Central and Southern Divisions also the number of cases increased from 38 to 70. A majority of the cases were of a petty nature. There were, however, 9 cases of theft from salt-works two of which were of gang smuggling in Pen Taluka. All the offenders who were ' Kathkaris ' by caste were brought to book and were sentenced to imprisonment.

Owing to possible raids by ' Kathkaris ' in the Belapur salt-works the guarding establishment was temporarily increased by 22 peons from 1st February to 15th June 1927. This had had a salutary effect. Similarly Ramagar salt-work in Panwel Taluka was guarded by extra men during the manufacturing season.

35. **Farms of Government salt-works.**—The leases of the following Government salt-works having expired they were re-leased during the year under report for the periods shown against each :—

(1) Raoli, Sheikh-Misri and Sulemanshah salt-works in Dadar Taluka were re-leased to Mr. N. H. Bhiwandivala for a period of 5 years from 1st September 1926 on an annual rental of Rs. 13,500.

(2) Juna, Shenkhai, Bhati and Junavachak salt-works in Bassein Taluka were at first re-leased to Mr. Gordhandas Keshavji Dossa for a term of 5 years; but after the offer was accepted by him, he having expressed his inability to manage the salt-works, they were leased to Mr. Tribhovandas Jamnadas for a period of three years from 1st October 1926 at an annual rental of Rs. 26,000 which was lower than the previous rental of Rs. 34,001. As remarked above the general slump in the market price of salt was responsible for the reduced rental.

36. **Denatured salt.**—Denatured salt for use as manure free of duty at the fixed rate of 13 annas per maund was issued from convenient Custom Houses, salt-works and fish-curing Yards to the extent of 2,900 maunds during the year under report against 2,407 maunds during the previous year. The comparative figures of issue from each District are as under :—

	1925-26.	1926-27.
	Mds.	Mds.
Surat	...	194
Thana	486	1,238
Kolaba	121	83
Ratnagiri	1,400	1,108
Kanara	215	58
Sawantwadi State	185	219
	2,407	2,900

There was a noticeable increase in the Thana District where denatured salt was used in manuring mango and other fruit trees.

The issue of salt at the concession rate of 13 annas per maund did not involve any loss to the Central Government beyond the remission of Excise duty on the quantity.

37. **Bitterns.**—47,517 cwts. of refined magnesium chloride were removed from the Pioneer Magnesia Works, Kharaghoda, during the year under report against 29,823 cwts. during the preceding year, or a substantial increase of 17,694 cwts., inspite of continued competition from Germany.

A sum of Rs. 12,882-11-3 was paid as royalty, being half the net profit made by the Company in their transactions for the calendar year 1926. The amount was paid in June 1927, and will appear in the next year's account.

The terms with the Company in regard to the recovery of royalty have been revised and with effect from 1st January 1927 a fixed royalty of Re. 1 per ton of magnesium chloride removed is being recovered.

5,626 maunds of refined salt were removed from the Refinery attached to the Pioneer Magnesia Works on payment of excise duty amounting to Rs. 7,706-4-0, the corresponding figures for the previous year being 126½ maunds and Rs. 158-2-0 respectively.

The cost of guarding the Refinery premises during the period it was working, was recovered from the Company.

38. **Industrial salt.**—The quantity of salt issued free of duty to Mills, Tanneries and Chemical Works amounted to 75,300 maunds against 64,965 maunds during the previous year.

39. **Water supply.**—Although there was good rain-fall last year water had to be supplied at Government cost as usual, to the establishment stationed at long distances from the source of supply of water, especially on the Northern Frontier Line and in the salt-works round about Bombay. An attempt to sink a well at the Dharasna salt-works proved a failure but that at Dharavi hills near Rai was a success. The sanitary Department has successfully tapped a bore at Uran and pipe lines are being extended to Kharepat villages which will serve the needs of the establishment stationed in Uran, Shewa and Karanja salt-works.

40. **Duty on salt.**—The rate of duty on salt, viz., Re. 1-4-0 per maund remained unchanged during the year.

General Remarks.

41. The extensive charges of the Assistant Collectors of Salt Revenue, Goa Frontier-Kanara and Kolaba-Ratnagiri were split up into three charges, with effect from 1st April 1927 :—

(1) Goa Frontier,

(2) Kanara Range consisting of Kanara District and the three Talukas of Jaitapur, Malvan and Vengurla of the Ratnagiri District.

(3) Kolaba Range consisting of Kolaba District and the three Talukas of Bankot, Dabhol and Ratnagiri in the Ratnagiri District.

The change was badly needed in the interest of a better supervision over the work of the subordinate establishment.

42. From 6th July 1927 the Viramgam Customs Line was re-established for the levy of customs duty on goods imported from the Kathiawar Maritime States (except Bhavnagar) by land into British India. The ports are also treated as Foreign ports for purposes of levy of customs duty on goods imported from such ports into the British Indian ports. A temporary post of Assistant Collector of Salt Revenue, Viramgam Customs Line has been created and other appointments of non-gazetted executive, ministerial and menial staff are about to be sanctioned.

43. The Goa Frontier Co-operative Credit Society has proved a success and a great boon to the clerical and menial establishment as testified by the Registrar of the Co-operative Credit Societies, who personally attended the Annual General Meeting of the Society and gave the Meeting useful instructions and advice which will have further beneficial results in future.

Another long-felt want of Castle-Rock was provided for during the year. The Railway Medical Officer, Castle-Rock, attends to the medical wants of the establishment and their family members stationed there and those who are brought in from the neighbouring Frontier beats. There was, however, no building to accommodate indoor patients, especially those who came from the Beats for treatment. A hospital was constructed during the year under report, (with separate accommodation for male and female patients) from the grant under " Petty Construction ", in which it will now be possible to accommodate serious cases brought in from the adjoining Beats as well as similar cases from the establishment stationed at Castle-Rock itself. Separate wards have been provided for the Clerical and Menial establishments and a third ward for females.

44. The work of the Department as a whole has been good, and on the eve of my relinquishing charge of the Department in which I have served for the past 34 years I would particularly like to bring to the notice of the Central Board of Revenue the loyal and valuable assistance I have received from the following officers :—

(i) **Kharaghoda Range.**—Mr. C. McM. Pearson, Assistant Collector in charge of the Range. Mr. Ghulam Ali Ghulam Mustapha, Inspector, Pritchard Salt Works and Mr. Mohanlal Lalabhai Majmudar, Manager, Main Salt Stores, in connection with the manufacture and storage of salt at Kharaghoda.

(ii) **Chief Account Office.**—Mr. G. R. Holland, Assistant Collector in charge of the Chief Account Office, and Rao Saheb Jagannath Balkrishna Amrite, Head Accountant, Chief Account Office, in connection with all account matters connected with the Department.

(iii) **Thana Range.**—Rao Bahadur Maneklal Lallubhai Munim, Assistant Collector in charge of the Range, in connection with the efficient management of his important charge.

(iv) **Kolaba-Ratnagiri Range.**—Mr. C. H. Fletcher, Assistant Collector in charge of the Range and Mr. Purushottam Vasudev Mondkar, Sarkarkun, Ratnagiri, in connection with the efficient management of their respective charges.

(v) **Goa Frontier-Kanara Range.**—Mr. A. C. S. Pain, Assistant Collector in charge of the Range, Mr. S. V. Guest, Customs Manager, Castle-Rock, in connection with the efficient management of their respective charges; Mr. L. V. DeSouza, Inspector, Banda Beat, in connection with the suppression of smuggling of matches and cigarettes from Goa into Savantwadi and Mr. A. S. Kyte, Inspector, Talewadi Beat, in connection with the very efficient manner in which he supervised and carried out the construction of Departmental buildings at Castle-Rock.

(vi) **Superintendent of Lights.**—Mr. T. J. Walke, Superintendent of Lights, in connection with the efficient management and maintenance of the Light Houses, Buoys and Coast Guard Boats in his charge, and in effecting considerable economy in expenditure on the same, and lastly

(vii) **Collector's office.**—Mr. Pestonji Nanabhai Pesikaka, Head clerk to the Collector of Salt Revenue, whose profound knowledge of the work of the office itself as well as his knowledge of the general working of the Department have been of the greatest assistance to me.

I have the honour to be,

SIR,

Your most obedient servant,

R. L. SINCLAIR,

Collector of Salt Revenue,

Bombay.

APPENDICES.

APPENDIX

Statement showing the Produce and Sales of Salt manufactured 1925-26 and

Taluka.	Year.	No. of Sazas.	No. of Salt Works.	Balance at the commencement of the year.	Produce.
				Mds.	Mds.
Baragara Salt.					
Kharaghoda	1925-26	2	2	74,53,945	15,06,710
	1926-27	2	2	63,13,039	12,64,079
Kuda	1925-26	...	...	9,32,094	5,06,461
	1926-27	...	...	14,38,555	3,93,204
Sea Salt.					
Dharasna	1925-26	2	2	4,45,208	3,97,320
	1926-27	2	2	4,02,409	4,5 ,282
Muroli	1925-26	1	1	7,442	15,965
	1926-27	1	1	9,978	17,091
Bassein	1925-26	7	29	5,45,472	16,21,218
	1926-27	7	29	6,57,398	12,83,830
Rai	1925-26	9	46	7,09,109	14,34,846
	1926-27	9	46	8,37,676	13,23,511
Trombay	1925-26	4	24	3,23,254	10,31,670
	1926-27	4	24	3,90,136	9,05,140
Bhandup	1925-26	3	5	1,17,472	4,57,509
	1926-27	3	5	1,29,612	3,64,621
Dadar	1925-26	3	17	2,39,583	8,21,171
	1926-27	3	17	2,89,254	7,03,103
Belapur	1925-26	5	18	3,38,939	7,94,524
	1926-27	6	19	4,29,681	8,93,925
Sheva	1925-26	7	39	10,19,370	16,23,808
	1926-27	6	38	9,10,126	19,74,274
Uran	1925-26	5	39	6,62,841	9,29,236
	1926-27	5	39	7,05,812	9,30,977
Karanja	1925-26	4	25	5,38,520	5,16,186
	1926-27	4	25	4,7 ,0.4	5,03,059
Pen	1925-26	4	26	2,67,897	3,22,453
	1926-27	4	25*	2,67,445	2,88,723
Vengorla	1925-26	1	24	91,277	97,990
	1926-27	1	24	98,4 0	70,899
Sanikatta	1925-26	1	123	1,27,165	2,91,029
	1926-27	1	123	2,80,552	16,971
Total of Sea Salt	1925-26	56	418	54,33,599	1,03,54,925
	1926-27	56	417	59,34,573	97,32,406
Grand Total	1925-26	58	420	1,38,19,638	1,23,68,096
	1926-27	58	419	1,36,86,167	1,13,89,689

* Suppressed.

A.

in the Bombay Presidency for the Manufacturing Seasons of 1926-27.

Total of Balance and Produce.	Sales.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.	Remarks.
Mds.	Mds.	Mds.	Mds.	Mds.	
89,60,655	25,67,590	80,026	26,47,616	63,13,039	
75,77,118	24,90,619	12,66,241	37,56,760	38,20,358	
14,38,555	...	...	...	14,38,555	
18,31,759	..	..	...	18,31,759	
8,42,588	4,32,822	7,347	4,40,169	4,02,419	
8,52,701	4,34,068	6,533	4,40,601	4,12,100	
23,407	13,405	24	13,429	9,978	
27,069	15,690	306	15,996	11,073	
21,66,690	14,83,407	55,885	15,09,292	6,57,398	
19,41,228	13,67,712	54,802	14,22,514	5,18,714	
21,43,955	12,69,187	37,092	13,06,279	8,37,676	
21,61,187	12,89,860	63,032	13,52,892	8,08,295	
13,54,924	8,96,837	67,951	9,64,788	3,90,136	
12,95,276	8,80,798	81,787	9,62,585	3,32,691	
5,74,981	4,00,793	44,576	4,45,369	1,29,612	
4,94,233	3,25,047	52,672	3,77,719	1,16,514	
10,60,754	7,40,898	30,602	7,71,500	2,89,254	
9,95,357	7,35,620	37,941	7,73,561	2,21,796	
11,33,483	6,48,935	59,411	7,08,346	4,25,117	
13,23,006	7,99,068	45,844	8,44,912	4,78,694	
26,43,168	16,25,794	52,684	16,78,478	9,64,690	
29,34,400	18,72,426	70,129	19,42,555	9,91,845	
15,92,077	8,25,798	60,467	8,86,265	7,05,812	
16,36,789	8,84,592	84,350	9,38,942	6,97,847	
10,54,706	5,53,629	25,053	5,78,682	4,76,024	
9,82,083	4,48,187	41,681	4,89,868	4,92,215	
5,90,350	2,82,885	40,020	3,22,905	2,67,445	
5,56,168	2,49,876	52,320	3,02,196	2,53,972	
1,89,267	86,479	4,328	90,807	98,460	
1,69,359	77,178	3,653	80,831	88,528	
4,18,194	1,11,192	26,450	1,37,642	2,80,552	
2,97,523	1,04,838	16,297	1,21,135	1,76,388	
1,57,88,524	93,42,061	5,11,890	98,53,951	59,34,573	
1,56,66,979	94,54,900	6,11,347	1,00,66,307	56,00,672	
2,61,87,734	1,19,09,851	5,91,916	1,25,01,567	1,36,86,167	
2,50,75,856	1,19,45,479	18,77,588	1,38,23,067	1,12,52,789	

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX B.

Statement showing the distribution of Baragra Salt during the years 1925-26 and 1926-27.

Name of Province or District.	1925-26.	1926-27.	Increase or decrease.
1	2	3	4
	Mds.	Mds.	Mds.
Central Provinces	5,08,950	5,79,780	+ 70,830
United Provinces	6,79,860	7,37,100	+ 57,240
Central India, Málwa and Rájputána	4,52,270	4,55,544	+ 3,274
Gwalior	...	528	+ 528
Total	16,41,080	17,72,952	+ 1,31,872
Local Consumption.			
Ahmedabad	1,71,933	1,81,558	+ 9,625
Kaira	1,28,033	1,20,405	— 7,628
Panch Mahála	1,01,508	1,03,009	+ 1,501
Broach	2,250	1,890	— 360
Surat	1	2	+ 1
Baroda	1,87,621	1,82,735	— 4,886
Mahi Kántha Agency	42,500	45,657	+ 3,157
Rewa Kántha Agency	26,542	27,558	+ 1,016
Pálanpur Agency	37,428	53,090	+ 15,662
Káthiáwár Agency	2,161	2,024	— 137
Cambay	13,242	12,436	— 806
Bombay	1,802	2,820	+ 1,018
West Khándesh	1,800	1,351	— 449
Total	7,16,821	7,34,535	+ 17,714
Khárághola Refinery	1,040	8,600	+ 7,560
Grand Total	23,58,941	25,16,087	+ 1,57,146

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX C.

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues.

1	Central Provinces.		Central India.		Nizam's Territory.		Calcutta.		United Provinces.	
	1925-26.	1926-27.	1925-26.	1926-27.	1925-26.	1926-27.	1925-26.	1926-27.	1925-26.	1926-27.
	2	3	4	5	6	7	8	9	10	11
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharásna	...	...	..	...	...	...	...	...	...	...
Maroli	...	...	...	...	...	...	...	...	...	...
Bassein, Rái, Dádar, Trombay, Bhándup, Belápur, Uran, Shewa, Karanja and Pen . . .	14,16,362	16,77,930	490	..	13,89,085	15,01,971	4,13,218	6,45,778	43	21
Shiroda	...	...	...	...	...	...	...	...	...	...
Sánikatta	...	...	...	...	...	...	...	...	...	...
Total .	14,16,362	16,77,930	490	...	13,89,085	15,01,971	4,13,218	6,45,778	43	21

APPENDIX C—*continued.*

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues—*continued.*

	Malwa and Indore.		Bihar and Orissa.		Madras Presidency.			
					British Malabar.		Rest of the Presidency.	
	1925-26.	1926-27.	1925-26.	1926-27.	1925-26.	1926-27.	1925-26.	1926-27.
	12	13	14	15	16	17	18	19
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharásna	...	3,072	..	...	...	...	...	...
Maroli	...	...	...	...	...	...	...	...
Bassein, Rái, Dadar, Trombay, Bhándup, Belápur, Uran, Shewa, Karanja and Pen	...	...	2,129	18,395	11,19,323	15,12,378	2,61,104	2,60,097
Shiroda	...	...	...	...	7,070	11,058	...	...
Sánikatta	...	...	...	...	...	...	7,380	5,720
Total .	...	3,072	2,129	18,395	11,26,992	15,23,436	2,68,484	2,91,817

APPENDIX C—conc'uded.

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues—concluded.

	Total.		Foreign Malabar.		Mysore.		Within the Presidency.		Total.	
	1925-26.	1926-27.	1925-26.	1926-27.	1925-26.	1926-27.	1925-26.	1926-27.	1925-26.	1926-27.
	30	31	32	33	34	35	36	37	38	39
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharásna	...	...	...	...	...	...	4,08,363	4,06,383	4,08,363	4,09,455
Maroli	...	...	...	...	...	...	13,250	15,152	13,250	15,152
Bassein, Rái, Dádar, Trombay, Bhándup, Belápur, Uran, Shewa, Karanja and Pen	13,80,426	17,98,475	6,10,008	5,43,822	6,41,813	6,08,899	22,90,513	21,07,510	81,80,360	89,62,801
Shiroda	7,670	11,058	...	...	..	...	69,336	70,494	77,006	81,552
Sánikatta	7,360	5,720	...	...	...	..	1,02,396	1,03,672	1,09,775	1,09,392
Total	13,95,456	18,15,253	6,10,008	5,43,822	6,41,813	6,08,899	28,82,856	27,03,212	87,57,650	95,78,353

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX

Statement showing Quantities of Foreign Salt imported by Sea.

Description of Salt.	Importations by Sea.				
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.
				Mds.	Rs.
Table and packing Salt.	United Kingdom.	Bombay .	Steamers, etc.	7,372	9,222
Table and packing Salt.	Holland .	,, .	,, .	65	82
Table and packing Salt.	Australia .	,, .	,, .	2	5
Table and packing Salt.	United States of America.	,, .	,, .	5	6
Common Salt .	Arabia . .	,, .	,, .	1	1
Common Salt .	Ceylon . .	,, .	,, .	3	8
Common Salt .	Karachi (Sind)	,, .	,, .	13	16
Black Salt . .	Kathiawar .	,, .	,, .	1,306	1,632
		Total importations by Sea .		8,767	10,970
Goa Salt . .					
Common Salt .					

D.

and by Land into the Bombay Presidency during the Year 1926-1927.

Importations by Land.						Total of Imports by Sea and Land.	
Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds.	Rs.	Mds.	Rs.
						8,767	10,970
Karwar .	Bombay Presidency.	Goa Fr. .	By head loads, carts and rail.	309	371		
Dodamarg .	Do.	,,		2,413	3,052		
Castle Rock	Do.	,,		2,21,599	4,37,057		
...	Madras .	...		41,944			
...	Mysore .	...		79,230			
...	Nizam's territory.	...		6,851			
Gogo .	Ahmedabad	Bhavnagar.	By head loads and carts.	20	25		
Total Importations by Lands . . .				3,52,366	4,40,505	3,52,366	4,40,505
Total importations by Sea and Land . .				...	. .	3,61,132	4,51,475

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX E.

Statement showing the quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1925-26 and 1926-27.

Description of Salt.	1925-26.		1926-27.		Remarks.
	Quantity.	Actual amount realized.	Quantity.	Actual amount realized.	
	Mds.	Rs.	Mds.	Rs.	
Baragara Salt	23,58,941	29,23,756	25,16,087	28,97,864	
Sea Salt	90,82,714	1,05,56,369	99,30,699	1,12,77,309	
Natural Salt	...	...	...	...	
Sinda Salt	...	...	...	...	
Table, Packing and common Salt . .	5,698	7,136	7,481	9,363	
Bhavnagar Black Salt (Sanchal) . . .	775	968	1,306	1,632	
Total .	1,14,48,128	1,34,88,229	1,24,55,573	1,41,86,168	

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX F.

Details of issues of salt from different sources of supply during the year 1925-26 and 1926-27.

Descriptions of Salt.	Full Duty.		Nominal Duty.		Free.		Total.	
	1925-26.	1926-27.	1925-26.	1926-27.	1925-26.	1926-27.	1925-26.	1926-27.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Baragara Salt	25,56,870	25,06,457	...	...	*2,071	†9,630	23,58,941	25,16,087
Sea Salt	80,50,437	88,24,027	6,16,008	5,43,822	91,205	‡2,10,504	87,57,650	95,78,353
Imported Salt	3,31,537	3,61,133	...	...	...	...	3,31,537	3,61,133
Total .	1,07,38,844	1,16,91,616	6,16,008	5,43,822	93,276	2,20,135	1,14,48,128	1,24,55,573

* Includes 1,040 mds. issued to Kharaghoda Refinery.

† „ 8,600 ditto ditto.

‡ Includes mds. 1,50,854 exported in Bond to Calcutta.

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX G.

Statement showing the average market price of salt in the several districts in the Bombay Presidency during 1923-24, 1924-25, 1925-26 and 1926-27.

District.	1923-24, 1st April 1923 to 29th February 1924, Duty Rs. 2-8-0 and from 1st March Rs. 1-4-0.	1924-25, Duty Rs. 1-4-0.	1925-26, Duty Rs. 1-4-0.	1926-27, Duty Rs. 1-4-0.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	4 3 2	2 10 0	2 10 9	2 12 9
Ahmedabad	3 5 1	2 4 7	2 4 7	2 4 7
Kaira	3 11 10	2 5 10	2 6 6	2 6 5
Panch Mahals	3 8 9	2 4 1	2 5 9	2 8 0
Broach	3 8 0	2 4 2	2 3 7	2 2 7
Surat	3 4 10	2 2 7	2 2 7	2 2 7
Thana	4 11 6	2 12 2	2 10 8	2 10 8
Kolaba	4 6 2	2 6 6	2 6 11	2 3 4
Ratnagiri	4 9 6	3 0 10	3 0 8	2 15 0
Kanara	4 13 1	2 11 0	2 12 0	2 10 2
Nasik	4 1 1	2 14 1	2 11 8	2 10 11
Khandesh West	4 7 4	3 4 7	3 3 3	2 15 8
Do. East	4 13 5	3 11 9	3 7 6	3 7 0
Ahmednagar	4 9 4	3 0 10	3 0 4	2 13 0
Sholapur	4 9 3	3 4 10	3 3 0	3 6 8
Poona	4 3 8	3 1 2	2 15 8	2 13 8
Satara	4 2 0	3 6 3	3 3 6	3 10 1
Belgaum	4 2 1	3 1 11	2 14 6	2 11 11
Dharwar	4 9 5	3 3 3	3 3 4	3 4 10
Bijapur	4 3 8	3 3 6	3 1 3	2 14 8

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX H.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1926-27, contrasted with those of the year 1925-26.

Receipts.

Items.	1925-26.	1926-27.
	Rs.	Rs.
SALT REVENUE.		
CENTRAL.		
Customs Duty on Salt—		
Import Duty by Sea	8,079	10,970
Do. by Land	4,06,407	4,40,505
Proceeds of Sale of Government Salt—		
Barágara Salt	7,81,563	7,62,959
Proprietary right of Government in Salt Works—		
Government-rent at Maundage rate	1,25,757	1,38,077
Do. (Dharasna-Chharvada Salt)	19,149	19,190
Do. (Konkan Salt Works credited to Land Revenue)	177	177
Farms of Government Salt Works	54,688	47,110
Other Salt (cost price on salt supplied to fish-curers, etc.)	66,204	55,265
Excise Duty on permits issued	1,30,63,908	1,37,26,231
Do. at nominal rates	9,835	8,462
Single and double duty (on excesses discovered on examination and by weighment at places of Import)	8,831	10,137
Fines and Forfeitures	1,501	1,696
Miscellaneous—		
Fees for overtime work	25,930	28,089
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000	10,000
Cost of Establishment recovered from Salt-farmers	6,255	6,255
Other Items	20,096	96,694
Total	1,46,08,380	1,53,61,817
Deduct Refunds	1,43,045	1,24,883
Net Total, Central	1,44,65,335	1,52,36,934
Sale-proceeds of forms, etc. (Credited to XXXIV.—Stationery and Printing)	226	102
Total	226	102
Grand Total, Salt Revenue	1,44,65,561	1,52,37,036

APPENDIX H—*continued.*

Expenditure.

Items.	1925-26.	1926-27.
SALT, CENTRAL.	Rs.	Rs.
Pay of Officers—		
Supervising staff	1,13,471	95,806
Pay of establishment—		
Subordinate staff	17,56,460	17,36,334
Allowances, Honoraria, etc.—		
Travelling Allowance	1,35,876	1,40,968
House Rent Allowance	13,189	10,026
Local Allowance	35,278	38,109
Boat Allowance	32,611	32,525
Overtime Allowance	27,286	28,228
Other Allowances	220	240
Payment to Railway Companies for collection of salt-statistics, etc.	3,040	2,040
Rewards	3,962	1,258
Supplies and Services—		
Boat Stores and Repairs	50,794	49,490
Clothing charges	44,991	34,699
Purchase of land	792	1,208
Rewards to outsiders	...	136
Purchase of boats	3,129	2,679
Salt Purchase and Freight on account of Barágara Salt	5,23,934	5,07,823
Do. do. of removal of Salt to Fish Curing Yards	39,217	30,250
Contingencies—		
Contract Contingencies	71,175	68,935
Rents	10,104	10,647
Rates and taxes	6,522	9,670
Purchase of bicycles	142	160
Service Postage and Telegrams	14,295	14,983
Supply of medicines	2,344	4,343
Carried forward	28,88,832	28,20,557

APPENDIX H—*concluded.*

Expenditure—*continued.*

Items.	1925-26.	1926-27.
SALT, CENTRAL—*continued.*	Rs.	Rs.
Brought over	28,88,832	28,20,557
Contingencies—*continued.*		
Scales and weights	1,306	1,261
Law charges	4,267	799
Prizes for best Salt manufactured at Kharaghoda	700	700
Clothing to crews	1,067	1,592
Office expenses and miscellaneous	8,005	8,517
Purchase of tents	84	...
Miscellaneous charges	500	...
Telephone charges	...	338
Works—		
Amelioration of the condition of agarias	4,773	4,733
Petty construction and repairs	87,918	87,464
Extension and improvement of the Pritchard Salt Works	...	...
Total Salt	29,97,452	29,25,961
Deduct—Amounts—		
Expenditure of the Chief Account Office debitable to 6.—Excise	2,608	2,605
Contribution recovered from the Bombay Government for Personal allowance	4,413	784
Contribution recovered	11,639	14,013
Total deductions	18,660	17,402
Net amount	29,78,792	29,08,559
Grand Total net Debitable to Salt	29,78,792	29,08,559

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX "I"

	1924-25.		1925-26.		1926-27.	
	Quantity.	Duty Realization.	Quantity.	Duty Realization.	Quantity.	Duty Realization.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1. Quantity issued and duty recovered in cash during the year.	93,48,387	1,16,85,484	78,01,311	97,51,513	83,90,959	1,04,96,410
2. Quantity issued on credit bonds during the year but the duty on which remained to be recovered in the following year.	24,31,915	...	24,50,590	...	27,07,875	...
3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which was realised and accounted for in that year.	10,48,039	...	1,19,500	...	1,71,649	...
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year.	...	31,48,033	...	30,39,594	...	30,70,745
5. Duty realised in the year but quantity not issued until after expiry of the year.	...	1,06,361	...	2,71,523	...	1,58,098
6. Duty realised for salt remaining unissued on credit bonds duty having been realised in the year before issue.	...	130	...	979	...	78
Total	1,28,29,231	1,50,03,558	1,04,07,307	1,30,63,608	1,13,30,483	1,37,26,231

* Includes Rs. 1,920-4-0 as Duty on Refined Salt and Rs. 3-4-6 on Kuda Salt.

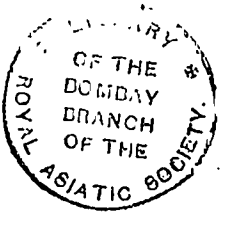
† " " 152-0-0 " " "

‡ " " 7,700-4-0 " " " and Rs. 5-0-0 on Kuda Salt.

R. L. SINCLAIR,

Collector of Salt Revenue.

APPENDIX J.



APPENDIX

Statement showing the operations of the Fish-Curing Yards in the years 1926-27

Serial No.	Name of Yard.	Years.	Quantity of fish brought to be cured.	Quantity of salt issued.	Quantity of fish removed.	Proportion of fish to each maund of salt issued.
1	2	3	4	5	6	7
			Mds.	Mds.	Mds.	Mds.
	Ratnagiri District.					
1	Borla	1926-27	5,160	1,720	3,870	3
		1925-26	6,153	2,051 332a	4,615	3
2	Jaigad	1926-27	11,492	3,818	8,619	3
		1925-26	9,881	3,312	7,410	2·98
3	Varoda	1926-27	2,206	735 8a	1,655	3
		1925-26	1,017	339 15a	763	3
4	Kalbadevi	1926-27	1,898	633 5a	1,423	3
		1925-26	800	266 34a	600	3
5	Ratnagiri	1926-27	30,318	10,024 5a	22,738	3
		1925-26	26,799	9,025 23a	20,066	2·97
6	Purnagad	1926-27	2,524	842	1,922	3
		1925-26	2,222	741	1,638	3
7	Jaitapur	1926-27	8,829	2,943 63a	6,622	3
		1925-26	10,807	3,603 25a	8,107	3
8	Viziadurg	1926-27	3,517	1,363 10a	2,638	2·58
		1925-26	4,715	1,663 10a	3,534	2·84
9	Mumbri	1926-27	2,367	789 20a	1,775	3
		1925-26	2,711	904	2,033	3
10	Mitbao	1926-27	3,870	1,268 3a	2,902	3·05
		1925-26	3,596	1,199 10a	2,697	3
11	Achra	1926-27	3,303	1,057	2,477	3·04
		1925-26	7,754	2,353	5,816	3·30
12	Sarjekot	1926-27	2,747	889 10a	2,060	3·09
		1925-26	4,309	1,130	3,297	3·89
13	Malwan	1926-27	20,371	5,479 80a	15,340	3·72
		1925-26	22,012	7,117 94a	16,584	3·09
14	Devbag	1926-27	13,210	3,780 6a	9,907	3·49
		1925-26	13,963	4,298	10,487	3·26
15	Mobar (Devbag foreshore)	1926-27	5,206	1,636	3,804	3·18
		1925-26	7,023	2,126	5,253	3·29
16	Kochra	1926-27	2,074	681 5a	1,556	3·29
		1925-26	4,216	1,277	3,162	3·30
17	Vengorla	1926-27	7,337	2,187	5,503	3·35
		1925-26	17,374	5,657	13,107	3·07
18	Shiroda	1926-27	2,751	778	2,063	3·54
		1925-26	10,135	3,268	7,593	3·10
	Total Ratnagiri District	1926-27	1,29,179	40,403 230a	96,874	3·20
		1925-26	1,55,567	50,319 543a	1,16,761	3·12

(a) Issued for agricultural

J.

Ratnagiri and Kanara Districts of the Bombay Presidency for the and 1925-26.

Expenditure including cost of construction, removal, etc., of yards.	Receipts.					Remarks.
	Amount realised by sale of salt.	Miscellaneous receipts.	Stock of salt at the close of the year.	Value of salt in stock at the close of the year at cost price.	Total.	
8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Mds.	Rs.	Rs.	
2,108	1,409	8	1,504	713	2,100	
2,494	2,073 278a	7	1,485	744	2,817 278a	
7,536	3,295	1	1,753	840	4,136	
4,438	2,897	2	2,663	1,331	4,231	
1,535	698 6a	10	1,112	551	1,109 6a	
1,490	309 13a	12	675	337	658 13a	
1,673	553 4a	2	981	526	1,081 4a	
1,439	263 28a	1	1,032	516	779 30a	
8,494	8,530 4a	25	3,214	1,607	10,171 4a	
8,808	7,916 20a	43	3,041	1,531	9,479 20a	
1,730	730	3	1,395	797	1,490	
3,493	648	3	918	459	1,110	
5,613	2,550 53a	4	8,949	8,208	5,761 53a	
6,067	3,163 9a	4	3,038	2,658	5,824 9a	
4,147	1,187 8a	6	3,014	2,449	3,641 8a	
4,134	1,455	4	2,934	2,508	4,037	
1,898	671 24a	...	733	595	1,266 24a	
1,758	791	1	748	433	1,220	
3,051	1,097 2a	13	1,259	1,023	2,133 2a	
2,531	1,057 8a	17	1,406	798	1,873 8a	
2,221	947	1	1,258	1,022	1,970	
2,548	2,059	1	954	561	2,621	
3,180	584 8a	4	1,087	883	1,471 8a	
3,422	988	3	1,793	1,083	2,074	
8,597	4,703 7a	242	4,078	3,373	8,217 7a	
8,466	6,306 70a	223	4,207	2,476	9,004 70a	
6,308	3,241 5a	6	2,584	2,099	5,341 5a	
5,641	3,752	3	2,470	1,415	5,170	
4,457	1,303	8	3,780	2,065	4,071	
3,574	1,860	5	2,483	1,418	3,213	
1,630	643 4a	4	833	668	1,315 4a	
1,687	1,117	9	706	394	1,520	
7,080	1,574	5	6,783	5,105	6,984	
9,179	4,949	7	4,181	2,821	7,177	
2,874	664	...	1,909	1,090	2,754	
3,738	2,859	...	1,477	877	3,736	
74,033	34,683 190a	343	40,324	29,554	64,578 190a	
74,736	41,460 45a	343	36,163	21,834	66,637 45a	

purposes.

APPENDIX

Serial No.	Name of Yard.	Years.	Quantity of fish brought to be cured.	Quantity of salt issued.	Quantity of fish removed.	Proportion of fish to each maund of salt issued.
1	2	3	4	5	6	7
			Mds.	Mds.	Mds.	Mds.
19	Majali	1924-25 .	8,079	1,824	6,059	4·43
		1925-26 .	20,850	4,979 96*a*	15,638	4·19
20	Baitkhol	1924-25 .	2,308	462	1,846	5
		1925-26 .	2,379	397 22*a*	1,984	6
21	Bingi	1924-25 . .	2,051	680	1,033	3·85
		1925-26 . .	2,043	467	1,670	4·37
22	Chendia	1924-25 . .	4,457	1,306 19*a*	3,712	3·41
		1925-26 . .	3,819	1,050	2,775	3·64
23	Kodar	1924-25 . .	1,267	403	1,058	3·19
		1925-26 . .	903	292	793	3·30
24	Harwada	1924-25 . .	5,346	1,087	4,455	4·92
		1925-26 . .	7,992	1,644 16*a*	6,521	4·86
25	Keni	1924-25 . .	4,233	1,340 5*a*	3,314	3·16
		1925-26 . .	2,821	873	2,417	3·23
26	Gangavli	1924-25 . .	4,001	1,065	3,181	3·81
		1925-26 . .	2,517	499	2,098	5·04
27	Tadri	1924-25 . .	3,988	1,115	2,991	3·55
		1925-26 . .	2,350	622	1,760	3·02
28	Kumta	1924-25 . .	2,560	582 27*a*	1,978	4·40
		1925-26 . .	1,865	373 26*a*	1,492	5
29	Mallukurwa . . .	1924-25 . .	5,115	861	4,314	5·81
		1925-26 . .	7,194	1,250 33*a*	5,975	5·76
30	Mauki	1924-25 . .	3,738	788	3,115	4·74
		1925-26 . .	5,024	1,034	4,689	5·44
31	Murdeshwar . . .	1924-25 . .	1,474	418	1,188	3·41
		1925-26 . .	1,118	299	933	3·74
32	Shiralli	1924-25 . .	7,170	1,219	5,980	5·88
		1925-26 . .	6,680	1,231 21*a*	5,303	5·43
33	Bhatkal	1924-25 . .	1,839	402	1,418	4·57
		1925-26 . .	2,609	489	2,013	5·46
	Total Kanara District .	1924-25 .	58,236	13,581 51*a*	46,472	4·29
		1925-26 .	70,784	15,499 215*a*	56,035	4·60
	Grand Total .	1924-25 .	1,87,415	53,983 281*a*	1,43,346	3·47
		1925-26 .	2,26,351	65,818 75*a*	1,73,796	3·86

(*a*) Issued for

J—*continued.*

Expenditure including cost of construction, removal, etc., of yards.	Receipts.					Remarks.
	Amount realised by sale of salt.	Miscellaneous receipts.	Stock of salt at the close of the year.	Value of salt in stock at the close of the year at cost price.	Total.	
8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Mds.	Rs.	Rs.	
2,901	1,527	6	1,750	1,422	2,955	
4,966	4,357 80a	38	2,474	2,165	6,560 80a	
3,096	493	11	2,208	1,704	2,207	
4,009	347 19a	...	2,670	2,336	2,683 19a	
1,209	584	8	838	681	1,273	
1,076	138	1	1,180	1,033	1,441	
2,664	1,087 16a	...	991	805	1,893 16a	
2,195	919	11	1,966	1,720	2,650	
1,800	342	..	1,489	1,205	1,547	
2,197	256	...	1,489	1,303	1,559	
1,836	928	...	1,233	1,003	1,930	
2,072	1,439 13a	...	1,344	1,176	2,615 1 a	
3,176	1,160 4a	.	2,226	1,807	2,967 4a	
1,893	763	...	1,434	1,255	2,018	
1,796	890	...	1,432	1,163	2,053	
1,288	476	...	1,008	883	1,318	
1,207	902	1	416	338	1,301	
1,191	544	5	590	516	1,065	
2,307	503 23a	11	1,381	1,041	1,554 23a	
2,510	326 29a	2	1,399	1,224	1,551 29a	
4,080	749	...	3,487	2,021	2,770	
3,742	1,093 28a	21	2,713	2,374	3,488 28a	
2,019	679	1	1,643	1,335	2,015	
2,196	905	...	723	632	1,537	
1,276	364	...	788	640	1,004	
1,367	262	...	1,209	1,058	1,320	
2,744	1,038	5	1,478	1,160	2,203	
1,772	1,077 19a	5	853	745	1,827 19a	
2,798	350	3	1,955	1,588	1,940	
2,685	437	11	2,365	2,070	2,508	
32,961	11,564 43a	45	22,158	18,002	29,611 43a	
35,159	18,559 181a	94	23,416	20,498	34,141 181a	
1,07,013	43,246 233a	357	62,382	47,556	94,189 233a	
1,09,695	58,019 616a	437	59,579	43,323	1,00,778 616a	

Agricultural purposes.

R. L. SINCLAIR,
Collector of Salt Revenue.

APPENDIX K.

Statement showing details of cases of Salt Smuggling disposed of by the Salt Department during the year 1926-27.

Divisions.	Salt.											
	Nature of Offence.											
	Theft from Salt Works.		Smuggling foreign salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt Works in excess of quantities specified in Permits.		Miscellaneous.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	1	6 0 0	...	...	3	1 0 20	...	...	...	...	4	7 0 20
Damaun Frontier	...	...	5	0 7 40	...	...	...	...	...	...	5	0 7 40
Total N. D. and Damaun	1	6 0 0	5	0 7 40	3	1 0 30	...		...	...	9	7 7 10
Southern Division	9	113 27 13	...	...	7	3 6 39	...	...	49	625 10 6	65	742 3 58
Goa Territory	...	...	5	8 7 48	...	...	...	...	...	...	5	8 7 48
Total S. D. and Goa	9	113 27 13	5	8 7 48	7	3 6 39	...	...	49	625 10 6	70	750 11 26
Total	10	119 27 13	10	8 15 8	10	4 6 59	...	...	49	625 10 6	79	757 19 6

Division.	Salt—*contd.*											
	Mode of Smuggling.											
	By Head-loads.		On Animals.		In Carts.		By Boats.		Miscellaneous.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	3	1 0 20	1	6 0 0	...	...	...	...	...	...	4	7 0 20
Damaun Frontier	...	..	...	...	...	...	...	..	5	0 7 40	5	0 7 40
Total N. D. and Damaun .	3	1 0 20	1	6 0 0	...	...	...	...	5	0 7 40	9	7 7 60
Southern Division	8	4 39 13	...	...	1	20 0 0	5	699 20 0	51	17 24 45	65	742 3 58
Goa Territory	5	8 7 48	...	...	...	...	...	...	...	...	5	8 7 48
Total S. D. and Goa .	13	13 6 61	...	...	1	20 0 0	5	699 20 0	51	17 24 45	70	770 11 26
Total K .	16	14 7 1	1	6 0 0	1	20 0 0	5	699 20 0	56	17 32 5	79	757 19 6

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Salt—*concld.*

Divisions.	How cases were disposed of.						Total estimated value of confiscations.	Fine in lieu of confiscated property released.	Actual produce by auction-sale of confiscated property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated property.	Rewards granted if any.
	No. of persons arrested.	No. of persons released by the Department.	No. of persons prosecuted.	No. of persons convicted.	No. of persons acquitted.	Percentage of convictions on number prosecuted.							
						Per cent.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division	4	...	4	3	1	75	2 11 7	...	...	...	55 0 0 *	2 11 7	25 0 0
Damaun Frontier	7	...	7	6	1	85·7	0 4 0	...	...	...	30 0 0	0 4 0	15 0 0
Total N. D. and Damaun	11	...	11	9	2	81·9	2 15 7	...	...	...	85 0 0	2 15 7	40 0 0
Southern Division	63	8	55	55	...	100	10,860 5 9	393 0 2	10 9 9	403 9 11	376 0 0	8,230 5 9	55 0 0
Goa Territory	4	...	4	2†	...	100	13 13 3	...	17 4 6	17 4 6	5 0 0	13 12 3	8 0 0
Total S. D. and Goa	67	8	59	57	...	100	10,874 2 0	393 0 2	27 14 3	420 14 5	331 0 0	8,244 2 0	63 0 0
Total	78	8	70	66	2	97	10,877 1 7	393 0 2	27 14 3	420 14 5	416 0 0	8,247 1 7	103 0 0

* Rs. 30 not paid.
† Two persons are awaiting trial.

R. L. SINCLAIR,
Collector of Salt Revenue.

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